

EXHIBIT 1



Grant P. Fondo
+1 650 752 3236
GFondo@goodwinlaw.com

Goodwin Procter LLP
601 Marshall Street
Redwood City, CA 94063

goodwinlaw.com
+1 650 752 3100

June 3, 2022

**VIA E-MAIL (MICHAEL.PITMAN@USDOJ.GOV; COREY.SMITH@USDOJ.GOV;
CHRISTOPHER.MAGNANI@USDOJ.GOV; LEE.F.LANGSTON@USDOJ.GOV)**

Michael G. Pitman
Assistant United States Attorney
United States Attorney's Office for the Northern District of California
150 Almaden Blvd., Suite 900
San Jose, CA 95113

**Re: USA v. Kepke, U.S. District Court - Northern District of California
Case No. 3:21-CR-00155-JD**

Dear Mr. Pitman:

Pursuant to the Court's March 3, 2022 Scheduling Order, Mr. Kepke hereby provides notice that he may offer the expert testimony of Rodney Read at trial. This notice contains what we currently anticipate Mr. Read would testify to at trial and is subject to potential modification, as our work with the expert proceeds and we draw closer to trial, and the government is still producing discovery.

Rodney Read is a partner at Baker & McKenzie LLP in its Global Wealth Management group. Mr. Read holds a J.D. from the University of Houston Law Center and an LL.M. in Taxation from the New York University School of Law. His *curriculum vitae* is attached as Exhibit A.

We anticipate Mr. Read will offer expert testimony concerning foreign asset protection trusts and foreign non-grantor trusts, including but not limited to the following areas:

1. The validity and legality of foreign asset protection trusts and foreign non-grantor trusts, and
2. The rules, regulations, and statutes applicable to foreign asset protection trusts and foreign non-grantor trusts during the time period noted in the indictment.

Mr. Read may also offer expert testimony in response to any expert report produced by the government.



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Sincerely,

/s/ Grant P. Fondo

Grant P. Fondo

GPF

cc: Rich Strassberg (via e-mail)
Dave Callaway (via e-mail)
Nicole Kim (via e-mail)
Roland Chang (via e-mail)

Exhibit A

RODNEY READ

RODNEY READ
Baker & McKenzie LLP

BAR STATUS

Admitted to the Texas Bar, 2008

EDUCATION

NEW YORK UNIVERSITY SCHOOL OF LAW, New York, NY
LL.M. in Taxation, May 2009

UNIVERSITY OF HOUSTON LAW CENTER, Houston, TX
J.D., May 2008

LAMAR UNIVERSITY, Beaumont, TX
B.B.A. in Accounting, December 2001

EXPERIENCE

BAKER & MCKENZIE LLP

Partner, Global Wealth Management

Zurich, Switzerland Dec 2009 – Aug 2012; Houston, Texas Aug 2012 - Present

Assist international clients with the structuring and administration of trusts, the formation of tax efficient structures for investment in the United States, US tax issues of beneficiaries, negotiation and establishment of Insurance Dedicated Funds, and expatriation from the US with advice regarding the US exit tax; Guide US clients through the US Offshore Voluntary Disclosure Programs, assists with regularizing US tax, and reporting obligations; Advise financial institutions, trust companies, and insurance companies on US reporting obligations for the business and their clients.

THE HONORABLE JUAN VASQUEZ, U.S. TAX COURT, Washington D.C.
Judicial Intern, July 2007 – August 2007

THE HONORABLE VANESSA GILMORE, U.S. DISTRICT COURT, S.D. TEX., Houston, TX
Judicial Intern, August 2006 – December 2006

THE HONORABLE TERRY JENNINGS, TEXAS FIRST COURT OF APPEALS, Houston, TX
Judicial Intern, July 2006 – August 2006

SPEAKING ENGAGEMENTS

- Corporate Transparency: US Joins The Rest Of The World, January 2022
- The Age of Transparency: Information Reporting Regimes and their impact for Wealth Owners and Financial Institutions, June 2021
- Transfers of Wealth to US Persons, Primer on CFCs and PFICs and How they Apply to LatAm Clients, September 2019
- Opportunity Knocking: Structuring US Real Estate Investments, September 2019
- Coming to America: Pre-Immigration Planning, September 2019
- Planning for Mexican Families, September 2019
- Dynamic Philanthropy, September 2019
- Estate Basis Consistency Rules for Fiduciaries: Navigating Reporting Requirements and Distribution Strategies, March 2019
- Planning for Mexican Families with US Connections/Moving to the US, January 2019
- An extended list can be provided upon request.

RODNEY READ

ARTICLES

- *IRS to Obtain U.S. Bank Information on Finnish Residents with U.S. Bank Accounts*, May 2019
- *Another FATCA Deadline, Another Extension*, September 2018
- *The IRS Implements a Simplified Method for Obtaining an Extension of Time to Make a Portability Election, Again*, June 2017
- *OVDP Compliance Campaign Rollout*, June 2017
- *Final Reporting and Recordkeeping Requirements for Foreign-Owned Disregarded U.S. Entities*, January 2017
- *PFIC: Determining Ownership and Reporting Requirements Under New Regulations*, January 2017
- *Even if the Proposed 2704 Regulations Don't Get Trumped, it May Not be as Bad as we Thought*, December 2016
- *The Foreign Earned Income Exclusion Requires More Than Just Living Overseas*, September 2016
- *Impact on Business Valuations of Lapsed Rights and Restrictions on Liquidation of an Interest: Is this the End of Valuation Discounting as we Know it? - Section 2704 Proposed Regulations Released*, August 2016
- An extended list can be provided upon request.

REPRESENTATIVE LEGAL MATTERS

- Represents trust division of Swiss based multinational financial institution on US tax and classification analysis of current trusts under management.
- Represented Swiss wealth management and asset management firm in a major tax evasion investigation by DOJ.
- Represented Gibraltar financial institution in a major tax evasion investigation by DOJ.
- Represented Jersey trust company on US tax analysis and amendment of trusts with US beneficiaries.
- Represented Swiss individual in a major tax evasion investigation by DOJ.
- Represents US based multi-family office on US and foreign trust planning.
- Represents non-US entrepreneurs establishing US business ties with their treaty based US income tax and estate tax planning.
- Represents European privately held multinational consumer products company with US charitable foundation operations.
- Represents Singapore investment firm with multijurisdictional FATCA and CRS compliance.
- Represents multinational insurance provider on creation and obligations related to private placement life insurance products.
- Represents Bahamas based trust company on compliance of US based beneficiaries.
- Represents major publicly traded US company with the establishment of a non-charitable purpose trust structure
- Represented REIT on investment in real property via private placement life insurance.
- Represents multiple generations of US based family owning multinational manufacturing company on estate and philanthropic planning that includes charitable foundations and social welfare organizations.
- Represented US financial institution on litigation of Italian trust
- Represented Swiss family office in the negotiations and creation of insurance dedicated fund.
- Represents Florida based family with significant business and real estate holdings in the US and Latin America with trust, succession and charitable planning
- Represented member of Saudi royal family on US tax compliance and expatriation matters.